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199—23.3(476) Annual report requirements—non-rate-regulated utilities. One copy of each of the following report forms must be completed and filed with the board.

- **23.3(1)** *Municipally owned electric.* Form ME-1, Annual Report—Municipal Electric Plant and Operations.
- **23.3(2)** *Municipally owned gas utilities.* Form MG-1, Annual Report—Municipal Gas, Plant and Operations.
- **23.3(3)** *Non-rate-regulated telephone utilities.* Form TR-1, Telephone Annual Report to the Utilities Board and Department of Revenue, State of Iowa.